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8 UNITED STATES BANKRUPTCY COURT

9 SOUTHERN DISTRICT OF CALIFORNIA

10 In re ) Case No. 10-21950-MM13  
11 )  
12 DOUGLAS RANDOLPH TUCKER and ) STIPULATION RE: PAYMENT  
HOLLY ANN HOLMES, ) OF POST-PETITION CLAIM OF  
13 ) INTERNAL REVENUE SERVICE  
Debtors. )  
14 )

15 IT IS HEREBY STIPULATED by and between the United States  
16 (Internal Revenue Service) and the debtors, through their  
17 undersigned counsel, and the Chapter 13 Trustee, as follows:

18 1. The debtors have incurred an unpaid post-petition debt  
19 for federal income taxes for 2010 in the total amount of  
20 \$9,905.00.

21 2. Under the provisions of Bankruptcy Code § 1305(a), the  
22 Internal Revenue Service may file a claim in the debtors' case  
23 for payment of the debtors' post-petition tax liability.

24 3. It is agreed that debtors' 2010 income tax liability in  
25 the amount of \$9,905.00 referred to in paragraph 1 shall be paid  
26 in full as a post-petition claim by the Chapter 13 Trustee  
27 through this Chapter 13 case with interest at the annual rate of  
28 4%.

1       4. The debtors agree to increase their plan payment if  
2 necessary to provide for full payment of the Internal Revenue  
3 Service's post-petition claim for the debtors' 2010 income tax  
4 liability, including interest, during the remaining period of  
5 this Chapter 13 case.

6       5. No discharge will be granted to the debtors under  
7 Bankruptcy Code § 1328 unless their post-petition income tax  
8 liability for 2010 plus accrued interest has been paid in full to  
9 the Internal Revenue Service prior to entry of any discharge  
10 order.

11       6. The debtors agree that they will make timely estimated  
12 payments of income tax to cover her current and future income  
13 taxes, including self-employment taxes, and that they will timely  
14 file their income tax returns without any request for an  
15 extension and pay any remaining tax and penalties due thereon  
16 during the remaining period of this Chapter 13 case.

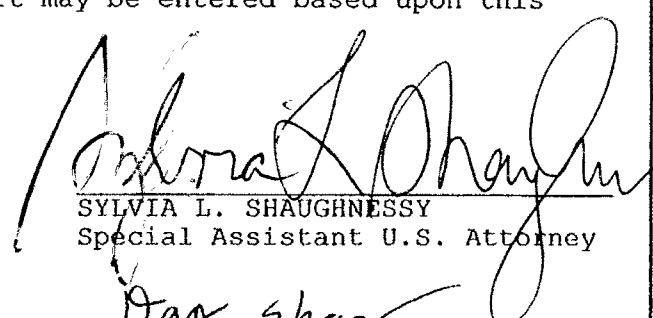
17       7. The debtors agree that that if any other post-petition  
18 taxes are not timely paid when due or any post-petition tax  
19 returns are not timely filed during the remaining time that this  
20 case is pending, the debtors will not oppose a motion to dismiss  
21 this case brought by the Internal Revenue Service on such basis.

22       8. If the debtors overpay any tax for a subsequent post-  
23 petition tax period, the Internal Revenue Service may credit such  
24 overpayment of tax against the tax liability referred to in  
25 paragraph 1 and will notify the Chapter 13 Trustee of any  
26 reduction of the post-petition claim due to any such offset.  
27  
28

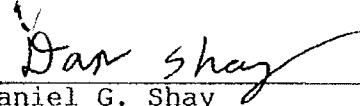
1 9. The Internal Revenue Service's Objection to Confirmation  
2 of Plan, which matter is set for continued hearing on May 31,  
3 2010, at 11:00 a.m. in Dept. 1, will be moot upon entry of an  
4 order on this stipulation and the continued hearing may be taken  
5 off of the Court's calendar.

6 10. An order of the Court may be entered based upon this  
7 stipulation.

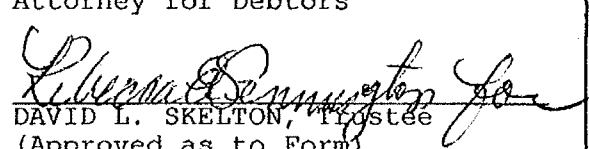
8  
9 Dated: 5/26/11

  
SYLVIA L. SHAUGHNESSY  
Special Assistant U.S. Attorney

11  
12 Dated: 5/24/11

  
Daniel G. Shay  
Attorney for Debtors

14  
15 Dated: 5/24/11

  
DAVID L. SKELTON, Trustee  
(Approved as to Form)